IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 31ST JANUARY 2007 / 11TH MAGHA 1928

WP(C).No. 3384 of 2007(C)

PETITIONER:

K. BALAKRISHNAN NAIR,
P.W.D. CONTRACTOR, P.O. CHERUKUNNU, KANNUR.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:
---

1. THE SALES TAX OFFICER (WC & LT), KANNUR.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE SALES TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, KOZHIKODE, REP. BY ITS
ASSISTANT SECRETARY.

BY GOVERNMENT PLEADER SRI.J.JULIEN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.3384 of 2007-C

Dated this the 31st day of January, 2007.

JUDGMENT

The petitioner is aggrieved by Ext.P6 order dated 30-4-2001 setting aside Exts.P1 to P5 assessment orders and remitting back the files to the assessing authority for fresh disposal. Against Ext.P6 order, the petitioner filed common appeal along with petition for condonation of delay. The appellate Tribunal considered the application for condonation of delay and dismissed it by Ext.P9 common order. Consequently, the appeal filed by them was also dismissed as per Ext.P10 common order. A Division Bench of this Court dismissed the revision holding that no appeal will lie against the said order. Hence, this writ petition challenging Exts.P9 and P10 orders.

2. The Tribunal considered the matter again and found that the petitioner has not raised any valid grounds for condonation of delay. On the basis of the said finding, the delay petition was dismissed. Going by Ext.P9, I find it is a well considered and reasonable order. I find nothing perverse or irrational to interfere with the finding of the Appellate Authority in Ext.P9. In view of Ext.P9, the appeal was

dismissed rightly by Ext.P10.

In the result, the writ petition fails, and it is dismissed.

K.BALAKRISHNAN NAIR,
JUDGE.

MS